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GOVERNMENT GAZETTE

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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 1290. 23 July 1993

No. 1290. 23 Julie 1993

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 123 of 1993: Finance Act, 1993.

No. 123 van 1993: Finansiewet, 1993.

General Affairs for 1990-91 [RP 110-1991], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Public Accounts, 1992.

Defraying of unauthorized expenditure from State Revenue Account for 1990-91 financial year

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3. (1) The State Revenue Account is hereby charged with the amount of R2 745 000 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is further described in paragraph 11 on pages 16 and 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1990-91 [RP 110-1991], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1992.

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Defraying of unauthorized expenditure from Account for Provincial Services: Cape for 1990-91 financial year

4. (1) The Account for Provincial Services: Cape is hereby charged with the amount of R5 778 636,73 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Cape of Good Hope for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is further described in paragraph 7 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Cape of Good Hope for 1990-91 [RP 91-1992], which has been submitted to Parliament, and in the First Report of the Joint Committee on Provincial Accounts, 1993.

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Defraying of unauthorized expenditure from Account for Provincial Services: Natal for 1990-91 financial year

5. (1) The Account for Provincial Services: Natal is hereby charged with the amount of R2 863 370,89 to defray certain expenditure over and above the amounts appropriated for the service of the province of Natal for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is further described in paragraph 6 on page 4 of the Report of the Auditor-General on the Accounts of the Provincial Administration of Natal for 1990-91 [RP 72-1992], which has been submitted to Parliament, and in the First Report of the Joint Committee on Provincial Accounts, 1993.

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Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1990-91 financial year

6. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R2 463 775,33 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Transvaal for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 4 and is further described in paragraph 6 on pages 5 and 6 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1990-91 [RP 109-1992], which has been submitted to Parliament, and in the First Report of the Joint Committee on Provincial Accounts, 1993.

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Authorizing of expenditure

7. (1) The expenditure of R36 565 391,50 incurred by the Provincial Administration of the Cape of Good Hope, and further described in paragraphs 6 and 7 on page 5 of the Report of the Auditor-General on the Accounts of the

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Sake vir 1990-91 [RP 110-1991], wat aan die Parlement voorgelê is, en in die Tweede Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1992.

Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1990-91

5 3. (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R2 745 000 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1991 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word nader beskryf in paragraaf 11 op bladsye 16 en 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie en Diverse Rekenings ten opsigte van Algemene Sake vir 1990-91 [RP 110-1991], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1992.

15 **Bestryding van ongemagtigde uitgawes uit Rekening vir Provinsiale Dienste: Kaap vir boekjaar 1990-91**

4. (1) Die Rekening vir Provinsiale Dienste: Kaap word hierby belas met die bedrag van R5 778 636,73 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie die Kaap die Goeie Hoop vir die boekjaar wat op 31 Maart 1991 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 2 en word nader beskryf in paragraaf 7 op bladsy 5 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinsiale Administrasie van die Kaap die Goeie Hoop vir 1990-91 [RP 91-1992], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Provinsiale Rekenings, 1993.

Bestryding van ongemagtigde uitgawes uit Rekening vir Provinsiale Dienste: Natal vir boekjaar 1990-91

5. (1) Die Rekening vir Provinsiale Dienste: Natal word hierby belas met die 30 bedrag van R2 863 370,89 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie Natal vir die boekjaar wat op 31 Maart 1991 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 3 en word nader beskryf in paragraaf 6 op bladsy 4 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinsiale Administrasie van Natal vir 1990-91 [RP 72-1992], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Provinsiale Rekenings, 1993.

Bestryding van ongemagtigde uitgawes uit Rekening vir Provinsiale Dienste: Transvaal vir boekjaar 1990-91

40 6. (1) Die Rekening vir Provinsiale Dienste: Transvaal word hierby belas met die bedrag van R2 463 775,33 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie Transvaal vir die boekjaar wat op 31 Maart 1991 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 4 en word nader beskryf in paragraaf 6 op bladsye 5 en 6 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinsiale Administrasie van Transvaal vir 1990-91 [RP 109-1992], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Provinsiale Rekenings, 1993.

Magtiging van uitgawes

50 7. (1) Die uitgawe van R36 565 391,50 aangegaan deur die Provinsiale Administrasie van die Kaap die Goeie Hoop, en nader beskryf in paragrawe 6 en 7 op bladsy 5 van die Verslag van die Ouditeur-generaal oor die Rekenings

Provincial Administration of the Cape of Good Hope for 1990-91 [RP 91-1992], which has been submitted to Parliament, and in the First Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized.

(2) The expenditure of R113 477,70 incurred by the Provincial Administration of the Orange Free State, and further described in paragraph 7(2) on page 4 of the Report of the Auditor-General on the Accounts of the Provincial Administration, Orange Free State, for 1990-91 [RP 114-1992], which has been submitted to Parliament, and in the First Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized. 5

Rearrangement of loans debt of certain development boards and local authorities in account for Provincial Services: Cape 10

8. An amount not exceeding R276 975 755,45 which was transferred to the Account for Provincial Services: Cape on 1 October 1986 as outstanding loans debt of development boards and Black local authorities and which was granted before the 1987-88 financial year, shall be deemed to be intergovernmental aid to such boards and local authorities and not loans. 15

Rearrangement of loans debt of certain development boards and local authorities in account for Provincial Services: Natal

9. An amount not exceeding R39 358 715 which was transferred to the Account for Provincial Services: Natal on 1 October 1986 as outstanding loans debt of development boards and Black local authorities and which was granted before the 1987-88 financial year, shall be deemed to be intergovernmental aid to such boards and local authorities and not loans. 20

Rearrangement of loans debt of certain development boards and local authorities in account for Provincial Services: Orange Free State 25

10. An amount not exceeding R49 612 583,57 which was transferred to the Account for Provincial Services: Orange Free State on 1 October 1986 as outstanding loans debt of development boards and Black local authorities and which was granted before the 1987-88 financial year, shall be deemed to be intergovernmental aid to such boards and local authorities and not loans. 30

Rearrangement of loans debt of certain development boards and local authorities in account for Provincial Services: Transvaal

11. An amount not exceeding R424 314 002,44 which was transferred to the Account for Provincial Services: Transvaal on 1 October 1986 as outstanding loans debt of development boards and Black local authorities and which was granted before the 1987-88 financial year, shall be deemed to be intergovernmental aid to such boards and local authorities and not loans. 35

Rearrangement of certain financing to certain local authorities in account for Provincial Services: Cape

12. The amount of R562 243 000, set forth in Schedule 5, with which the Account for Provincial Services: Cape has been charged in respect of the Vote mentioned in the third and fourth columns, and further described in the fifth column, of that Schedule shall be deemed to have been appropriated as intergovernmental aid to Black local authorities and not loans. 40

Rearrangement of certain financing to certain local authorities in account for Provincial Services: Natal 45

13. The amount of R155 858 285, set forth in Schedule 6, with which the Account for Provincial Services: Natal has been charged in respect of the Vote mentioned in the third and fourth columns, and further described in the fifth column, of that Schedule shall be deemed to have been appropriated as intergovernmental aid to Black local authorities and not loans. 50

van die Provinsiale Administrasie van die Kaap die Goeie Hoop, vir 1990-91 [RP 91-1992], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Provinsiale Rekenings, 1993, word hierby gemagtig.

- 5 (2) Die uitgawe van R113 477,70 aangegaan deur die Provinsiale Administrasie van die Oranje-Vrystaat, en nader beskryf in paragraaf 7(2) op bladsy 4 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinsiale Administrasie, Oranje-Vrystaat, vir 1990-91 [RP 114-1992], wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gesamentlike Komitee oor Provinsiale Rekenings, 1993, word hierby gemagtig.

10 **Herreëling van leningskuld van sekere ontwikkelingsrade en plaaslike owerhede in rekening vir Provinsiale Dienste: Kaap**

8. 'n Bedrag van hoogstens R276 975 755,45 wat op 1 Oktober 1986 aan die Rekening vir Provinsiale Dienste: Kaap oorgedra is as uitstaande leningskuld van ontwikkelingsrade en Swart plaaslike owerhede en wat toegestaan is voor 15 die 1987-88-boekjaar word geag interowerheidstoekennings aan sodanige rade en plaaslike owerhede te wees en nie lenings nie.

Herreëling van leningskuld van sekere ontwikkelingsrade en plaaslike owerhede in rekening vir Provinsiale Dienste: Natal

9. 'n Bedrag van hoogstens R39 358 715 wat op 1 Oktober 1986 aan die 20 Rekening vir Provinsiale Dienste: Natal oorgedra is as uitstaande leningskuld van ontwikkelingsrade en Swart plaaslike owerhede en wat toegestaan is voor die 1987-88-boekjaar word geag interowerheidstoekennings aan sodanige rade en plaaslike owerhede te wees en nie lenings nie.

25 **Herreëling van leningskuld van sekere ontwikkelingsrade en plaaslike owerhede in rekening vir Provinsiale Dienste: Oranje-Vrystaat**

10. 'n Bedrag van hoogstens R49 612 583,57 wat op 1 Oktober 1986 aan die Rekening vir Provinsiale Dienste: Oranje-Vrystaat oorgedra is as uitstaande leningskuld van ontwikkelingsrade en Swart plaaslike owerhede en wat toegestaan is voor die 1987-88-boekjaar word geag interowerheidstoekennings aan 30 sodanige rade en plaaslike owerhede te wees en nie lenings nie.

Herreëling van leningskuld van sekere ontwikkelingsrade en plaaslike owerhede in rekening vir Provinsiale Dienste: Transvaal

11. 'n Bedrag van hoogstens R424 314 002,44 wat op 1 Oktober 1986 aan die Rekening vir Provinsiale Dienste: Transvaal oorgedra is as uitstaande leningskuld van ontwikkelingsrade en Swart plaaslike owerhede en wat toegestaan is 35 voor die 1987-88-boekjaar word geag interowerheidstoekennings aan sodanige rade en plaaslike owerhede te wees en nie lenings nie.

Herreëling van sekere finansiering aan sekere plaaslike owerhede in rekening vir Provinsiale Dienste: Kaap

- 40 12. Die bedrag van R562 243 000, soos uiteengesit in Bylae 5, waarmee die Rekening vir Provinsiale Dienste: Kaap belas is ten opsigte van die Begrotingspos vermeld in die derde en vierde kolomme, en verder beskryf in die vyfde kolom, van daardie Bylae, word geag as interowerheidstoekennings aan Swart plaaslike owerhede bewillig te wees en nie as lenings nie.

45 **Herreëling van sekere finansiering aan sekere plaaslike owerhede in rekening vir Provinsiale Dienste: Natal**

13. Die bedrag van R155 858 285, soos uiteengesit in Bylae 6, waarmee die Rekening vir Provinsiale Dienste: Natal belas is ten opsigte van die Begrotingspos vermeld in die derde en vierde kolomme, en verder beskryf in die vyfde 50 kolom, van daardie Bylae, word geag as interowerheidstoekennings aan Swart plaaslike owerhede bewillig te wees en nie as lenings nie.

Rearrangement of certain financing to certain local authorities in account for Provincial Services: Orange Free State

14. The amount of R231 105 000, set forth in Schedule 7, with which the Account for Provincial Services: Orange Free State has been charged in respect of the Vote mentioned in the third and fourth columns, and further described in the fifth column, of that Schedule shall be deemed to have been appropriated as intergovernmental aid to Black local authorities and not loans. 5

Rearrangement of certain financing to certain local authorities in account for Provincial Services: Transvaal

15. The amount of R1 304 239 000, set forth in Schedule 8, with which the Account for Provincial Services: Transvaal has been charged in respect of the Vote mentioned in the third and fourth columns, and further described in the fifth column, of that Schedule shall be deemed to have been appropriated as intergovernmental aid to Black local authorities and not loans. 10

Amendment of section 1 of Act 66 of 1975, as amended by section 36 of Proclamation 85 of 1979, section 7 of Act 21 of 1980, section 1 of Act 100 of 1984, section 4 of Act 79 of 1985, section 22 of Act 69 of 1986, section 7 of Act 77 of 1986, section 36 of Act 9 of 1989, section 18 of Act 52 of 1989, section 5 of Act 109 of 1990, section 14 of Act 120 of 1991, section 1 of Act 96 of 1992, section 56 of Act 122 of 1992 and section 1 of Act 69 of 1993 15 20

16. Section 1 of the Exchequer Act, 1975 (hereinafter referred to as the principal Act), is hereby amended—

- (a) by the substitution in subsection (1) for the definition of “additional estimates of expenditure” of the following definition: 25
 “‘adjustments estimate’ means an estimate of expenditure from the State Revenue Fund submitted to Parliament or the relevant House of Parliament, according to the circumstances, in respect of expenditure on services of the State and which are confined to— 30
 (a) the shifting of funds between and within votes;
 (b) reappropriation of money which was appropriated by Parliament in the preceding financial year, but was not spent;
 (c) appropriation of money for services of the State in respect of which no or insufficient moneys have been appropriated in the relevant financial year and which may only be appropriated— 35
 (i) from money obtained from the sale of assets of the State;
 (ii) as a result of an authorization issued under section 7;
 (iii) in respect of expenditure already announced by the Minister of Finance in his speech during the tabling of the appropriation Act in Parliament; or
 (iv) in respect of expenditure regarded as being unforeseen and unavoidable by the Treasury Committee referred to in subsection (8); or 40
 (d) any other change or adjustment to an appropriation Act which applies in the relevant financial year and which the Treasury deems necessary;” 45
- (b) by the substitution in subsection (1) for the definition of “appropriation Act” of the following definition: 50
 “‘appropriation Act’ means an Act by which the estimates [**or additional estimates**] of expenditure or adjustments estimate is appropriated as a charge against an account of [**from**] the State Revenue Fund [**have been**] approved by Parliament or the relevant House of Parliament, according to the circumstances;” 55
- (c) by the substitution in subsection (1) for paragraph (a) of the definition of “Treasury” of the following paragraph:
 “(a) except in sections 6(1)**[(b)]**, 8, 13(3)(h), 23, 31, 32, 33, 34, 38(1)(i) 55
 and 39(1)(c) in so far as they relate or apply to, or are

Herreëling van sekere finansiering aan sekere plaaslike owerhede in rekening vir Provinsiale Dienste: Oranje-Vrystaat

14. Die bedrag van R231 105 000, soos uiteengesit in Bylae 7, waarmee die Rekening vir Provinsiale Dienste: Oranje-Vrystaat belas is ten opsigte van die Begrotingspos vermeld in die derde en vierde kolomme, en verder beskryf in die vyfde kolom, van daardie Bylae, word geag as interowerheidstoekennings aan Swart plaaslike owerhede bewillig te wees en nie as lenings nie.

Herreëling van sekere finansiering aan sekere plaaslike owerhede in rekening vir Provinsiale Dienste: Transvaal

15. Die bedrag van R1 304 239 000, soos uiteengesit in Bylae 8, waarmee die Rekening vir Provinsiale Dienste: Transvaal belas is ten opsigte van die Begrotingspos vermeld in die derde en vierde kolomme, en verder beskryf in die vyfde kolom, van daardie Bylae, word geag as interowerheidstoekennings aan Swart plaaslike owerhede bewillig te wees en nie as lenings nie.

15 Wysiging van artikel 1 van Wet 66 van 1975, soos gewysig deur artikel 36 van Proklamasie 85 van 1979, artikel 7 van Wet 21 van 1980, artikel 1 van Wet 100 van 1984, artikel 4 van Wet 79 van 1985, artikel 22 van Wet 69 van 1986, artikel 7 van Wet 77 van 1986, artikel 36 van Wet 9 van 1989, artikel 18 van Wet 52 van 1989, artikel 5 van Wet 109 van 1990, artikel 14 van Wet 120 van 1991, artikel 1 van Wet 96 van 1992, artikel 56 van Wet 122 van 1992 en artikel 1 van Wet 69 van 1993

16. Artikel 1 van die Skatkiswet, 1975 (hieronder die Hoofwet genoem), word hierby gewysig—

- (a) deur in subartikel (1) die omskrywing van “addisionele begroting van uitgawes” deur die volgende omskrywing te vervang:
- “ ‘aansuiweringsbegroting’ ’n begroting van uitgawes uit die Staatsinkomstefonds wat aan die Parlement of die betrokke Huis van die Parlement, na gelang van die omstandighede, voorgelê word ten opsigte van uitgawes aan die dienste van die Staat en wat beperk word tot—
- (a) die verskuiwing van fondse tussen en binne begrotingsposte;
- (b) herbewilliging van geld wat in die voorafgaande boekjaar deur die Parlement bewillig is, maar nie bestee is nie;
- (c) bewilliging van geld vir die dienste van die Staat ten opsigte waarvan geen of onvoldoende geld in die betrokke boekjaar bewillig is en wat slegs bewillig kan word—
- (i) uit geld verkry uit die verkoop van bates van die Staat;
- (ii) as gevolg van ’n magtiging uitgereik kragtens artikel 7;
- (iii) ten opsigte van uitgawes wat reeds deur die Minister van Finansies in sy toespraak tydens die tertafellegging van die Begrotingswet in die Parlement aangekondig is; of
- (iv) ten opsigte van uitgawes wat deur die Tesouriekomitee bedoel in subartikel (8) as onvoorsien en onvermybaar beskou word; of
- (d) enige ander verstelling of aansuiwering aan ’n Begrotingswet wat van krag is in die betrokke boekjaar en wat volgens die Tesourie nodig is;”;
- (b) deur in subartikel (1) die omskrywing van “Begrotingswet” deur die volgende omskrywing te vervang:
- “ ‘Begrotingswet’ ’n Wet waarby ’n begroting **[of addisionele begroting]** van uitgawes of aansuiweringsbegroting bewillig ten laste van ’n rekening van [uit] die Staatsinkomstefonds deur die Parlement of die betrokke Huis van die Parlement, na gelang van die omstandighede, goedgekeur is;”;
- (c) deur in subartikel (1) paragraaf (a) van die omskrywing van “Tesourie” deur die volgende paragraaf te vervang:
- “(a) behalwe in artikels 6(1)**[(b)]**, 8, 13(3)(h), 23, 31, 32, 33, 34, 38(1)(i) en 39(1)(c) vir sover dit betrekking het of van toepassing

connected with, an account referred to in section 2(1)(b) or any law which is administered by a member of a Ministers' Council, the central financial authority in the Public Service which is vested in the Department of State Expenditure mentioned in the Public Service Act, 1984 (Act No. 111 of 1984), and whose powers in relation to any matter are exercised by the Minister of State Expenditure or an officer in that Department who, by virtue of a division of work in that Department, deals with that matter;"; and

- (d) by the addition of the following subsection: 10
 “(8) For the purposes of the definition of adjustments estimate a reference to the Treasury Committee in that definition shall be deemed to be a reference to the Treasury Committee which has been established by the State President and of which the members, including the chairman, have been designated by him.” 15

Amendment of section 4 of Act 66 of 1975, as amended by section 38 of Proclamation 85 of 1979, section 12 of Act 93 of 1983, section 3 of Act 100 of 1984, section 7 of Act 79 of 1985, section 22 of Act 69 of 1986, section 15 of Act 77 of 1986, section 2 of Act 96 of 1992 and section 4 of Act 69 of 1993

17. Section 4 of the principal Act is hereby amended— 20
 (a) by the substitution for subparagraph (ii) of paragraph (a) of subsection (3) of the following subparagraph:
 “(ii) may so submit to Parliament an **[additional estimate of expenditure]** adjustments estimate to be so defrayed.”; and
 (b) by the substitution for subparagraph (ii) of paragraph (b) of subsection (3) of the following subparagraph: 25
 “(ii) may, in a form to be determined by the Minister of State Expenditure, submit to the relevant House of Parliament an **[additional estimate of expenditure]** adjustments estimate to be so defrayed.”. 30

Amendment of section 5 of Act 66 of 1975, as amended by section 12 of Act 100 of 1984 and section 5 of Act 69 of 1993

18. Section 5 of the principal Act is hereby amended—
 (a) by the substitution for subsection (2) of the following subsection: 35
 “(2) Subject to the provisions of section 6, expenditure shall in each financial year be incurred in accordance with standing statutory appropriations and, in respect of each vote, in accordance with the main divisions thereof, the particulars of which shall be contained in the estimates of expenditure and the **[additional estimates of expenditure]** adjustments estimate.”; and 40
 (b) by the substitution for subsection (3) of the following subsection:
 “(3) Expenditure on a service in respect of which no or insufficient provision has been made in an appropriation Act, shall not be brought to account as a final debit against a vote, unless **[the responsible Minister has]**— 45
 (a) in the case of insufficient provision, the accounting officer has under the powers conferred on him by section 6, given prior approval for a saving under any main division of the vote concerned being applied towards such expenditure; or
 (b) the responsible Minister granted a written authority therefor beforehand in terms of section 7.”. 50

5 is op, of in verband staan met, 'n rekening in artikel 2(1)(b) bedoel of 'n wet wat deur 'n lid van 'n Ministersraad geadminis-
treer word, die sentrale finansiële gesag in die Staatsdiens wat
6 gesetel is in die Departement van Staatsbesteding vermeld in die
Staatsdienswet, 1984 (Wet No. 111 van 1984), en wie se bevoegd-
hede met betrekking tot die een of ander aangeleentheid uit-
ge oefen word deur die Minister van Staatsbesteding of 'n
be ampte in daardie Departement wat, uit hoofde van die indeling
van werk in daardie Departement, met daardie aangeleentheid
handel;"; en

10 (d) deur die volgende subartikel by te voeg:

15 “(8) By die toepassing van die omskrywing van aansuiwerings-
begroting word 'n verwysing na die Tesouriekomitee in daardie om-
skrywing geag 'n verwysing te wees na die Tesouriekomitee wat
ingestel is deur die Staatspresident en waarvan die lede, met inbegrip
van die voorsitter, deur hom aangewys is.”

20 **Wysiging van artikel 4 van Wet 66 van 1975, soos gewysig deur artikel 38 van
Proklamasie 85 van 1979, artikel 12 van Wet 93 van 1983, artikel 3 van Wet 100
van 1984, artikel 7 van Wet 79 van 1985, artikel 22 van Wet 69 van 1986, artikel
15 van Wet 77 van 1986, artikel 2 van Wet 96 van 1992 en artikel 4 van Wet 69
van 1993**

17. Artikel 4 van die Hoofwet word hierby gewysig—

(a) deur subparagraaf (ii) van paragraaf (a) van subartikel (3) deur die
25 volgende subparagraaf te vervang:

“(ii) kan 'n **[addisionele begroting van uitgawes]** aansuiweringsbe-
groting wat aldus bestry moet word, aldus aan die Parlement
voorlê.”; en

(b) deur subparagraaf (ii) van paragraaf (b) van subartikel (3) deur die
30 volgende subparagraaf te vervang:

“(ii) kan 'n **[addisionele begroting van uitgawes]** aansuiweringsbe-
groting wat aldus bestry moet word, in die vorm wat die Minister
van Staatsbesteding bepaal, aan die betrokke Huis van die
Parlement voorlê.”.

35 **Wysiging van artikel 5 van Wet 66 van 1975, soos gewysig deur artikel 12 van Wet
100 van 1984 en artikel 5 van Wet 69 van 1993**

18. Artikel 5 van die Hoofwet word hierby gewysig—

(a) deur subartikel (2) deur die volgende subartikel te vervang:

40 “(2) Behoudens die bepalings van artikel 6, moet uitgawes in elke
boekjaar aangegaan word in ooreenstemming met staande statutêre
bewilligings en, ten opsigte van elke begrotingspos, in ooreenstemming
met die hoofindelings daarvan, waarvan die besonderhede vervat is in
die begroting van uitgawes en die **[addisionele begroting van uitgawe]
aansuiweringsbegroting.**”; en

(b) deur subartikel (3) deur die volgende subartikel te vervang:

45 “(3) Uitgawes aan 'n diens waarvoor geen of onvoldoende voor-
siening in 'n Begrotingswet gemaak is, mag nie as 'n finale debet teen
'n begrotingspos geboek word nie, tensy **[die verantwoordelike Minis-
ter]**—

50 (a) in die geval van onvoldoende voorsiening, die rekenpligtige
beampte kragtens die bevoegdheid by artikel 6 aan hom verleen,
vooraf goedgekeur het dat 'n besparing onder 'n hoofindeling van
die betrokke begrotingspos vir daardie uitgawes aangewend kan
word; of

55 (b) die verantwoordelike Minister 'n skriftelike magtiging vooraf
ingevolge artikel 7 daarvoor verleen het.”.

Amendment of section 6 of Act 66 of 1975, as amended by section 12 of Act 100 of 1984 and section 6 of Act 69 of 1993

19. Section 6 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1)[(a)] When money has been appropriated by an appropriation Act, the **[responsible Minister]** accounting officer may, unless the Treasury directs otherwise, approve that a saving under a main division, or a subdivision of a main division, of a vote be applied towards the defrayment of excess expenditure under another main division, or a subdivision of a main division, or of expenditure under a new main division or subdivision of the same vote. 5 10

[(b) Unless the Treasury otherwise directs, a saving under a subdivision of a main division may be applied by the accounting officer concerned towards the defrayment of excess expenditure under another subdivision of the same main division].”

Amendment of section 14 of Act 66 of 1975, as amended by section 14 of Act 101 of 1979, section 13 of Act 93 of 1983 and section 18 of Act 52 of 1989 15

20. Section 14 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (2) of the following paragraph:

“(a) on the receipts side thereof the amount appearing in the estimates of expenditure and **[additional estimates of expenditure]** adjustments estimate for the financial year in question;” 20

Short title

21. This Act shall be called the Finance Act, 1993.

Wysiging van artikel 6 van Wet 66 van 1975, soos gewysig deur artikel 12 van Wet 100 van 1984 en artikel 6 van Wet 69 van 1993

19. Artikel 6 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

5 “(1)**[(a)]** Wanneer geld by 'n Begrotingswet bewillig is, kan die **[verantwoordelike Minister]** rekenpligtige beampte, tensy die Tesourie anders gelas, goedkeur dat 'n besparing onder 'n hoofindeling, of 'n subindeling van 'n hoofindeling, van 'n begrotingspos aangewend word ter bestryding van ooruitgawes onder 'n ander hoofindeling, of 'n subindeling van 'n hoofindeling, of van uitgawes onder 'n nuwe hoofindeling of subindeling van dieselfde begrotingspos.

10 **[(b)]** Tensy die Tesourie anders gelas, kan 'n besparing onder 'n subindeling van 'n hoofindeling deur die betrokke rekenpligtige beampte aangewend word ter bestryding van ooruitgawes onder 'n ander subindeling van dieselfde hoofindeling.”.

Wysiging van artikel 14 van Wet 66 van 1975, soos gewysig deur artikel 14 van Wet 101 van 1979, artikel 13 van Wet 93 van 1983 en artikel 18 van Wet 52 van 1989

20. Artikel 14 van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (2) deur die volgende paragraaf te vervang:

“(a) aan die ontvangstekant daarvan die bedrag opgee wat vir die betrokke boekjaar in die begroting van uitgawes en 'n **[addisionele begroting van uitgawes]** aansuiweringsbegroting verskyn;”.

Kort titel

25 21. Hierdie Wet heet die Finansiewet, 1993.

Act No. 123, 1993

FINANCE ACT, 1993

Schedule 1

(STATE REVENUE ACCOUNT)

(SECTIONS 1, 2 AND 3)

Vote number	Title of Vote and financial year	Amount
		R
Vote 16	Defence, 1985-86.....	20 950,36
Vote 12	Defence, 1987-88.....	187 869,90
Vote 15	Manpower, 1990-91.....	500 000,00
Vote 22	Development Aid, 1990-91.....	2 245 000,00
		2 953 820,26

Schedule 2

(ACCOUNT FOR PROVINCIAL SERVICES: CAPE)

(SECTION 4)

Vote number	Title of Vote and financial year	Amount
		R
Vote 4	Roads and Traffic Administration, 1990-91 ...	5 778 636,73

Schedule 3

(ACCOUNT FOR PROVINCIAL SERVICES: NATAL)

(SECTION 5)

Vote number	Title of Vote and financial year	Amount
		R
Vote 3	Roads and Bridges, 1990-91.....	2 863 370,89

Schedule 4

(ACCOUNT FOR PROVINCIAL SERVICES: TRANSVAAL)

(SECTION 6)

Vote number	Title of Vote and financial year	Amount
		R
Vote 3	Works, 1990-91.....	2 095 465,95
Vote 7	Community Development, 1990-91.....	368 309,38
		2 463 775,33

Bylae 1

(STAATSINKOMSTEREKENING)

(ARTIKELS 1, 2 EN 3)

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 16	Weermag, 1985-86.....	20 950,36
Begrotingspos 12	Weermag, 1987-88.....	187 869,90
Begrotingspos 15	Mannekrag, 1990-91.....	500 000,00
Begrotingspos 22	Ontwikkelingshulp, 1990-91.....	2 245 000,00
		2 953 820,26

Bylae 2

(REKENING VIR PROVINSIALE DIENSTE: KAAP)

(ARTIKEL 4)

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 4	Paaie en Verkeersadministrasie, 1990-91.....	5 778 636,73

Bylae 3

(REKENING VIR PROVINSIALE DIENSTE: NATAL)

(ARTIKEL 5)

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 3	Paaie en Brûe, 1990-91.....	2 863 370,89

Bylae 4

(REKENING VIR PROVINSIALE DIENSTE: TRANSVAAL)

(ARTIKEL 6)

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 3	Werke, 1990-91.....	2 095 465,95
Begrotingspos 7	Gemeenskapontwikkeling, 1990-91.....	368 309,38
		2 463 775,33

Act No. 123, 1993

FINANCE ACT, 1993

Schedule 5

ACCOUNT FOR PROVINCIAL SERVICES: CAPE

(SECTION 12)

No. and year of Act	Short title	Vote number	Title of Vote and financial year	Description	Amount
Act No. 14 of 1987	Additional Appropriation Act, 1987	Vote 1	General Administration, 1986-87	Local government: Financial assistance for community services and to Black local authorities	R 74 910 000
Act No. 83 of 1987	Appropriation Act, 1987	Vote 10	Community Services, 1987-88	Financial assistance: Bridging finance	82 265 000
Act No. 15 of 1988	Additional Appropriation Act, 1988	Vote 10	Community Services, 1987-88	Financial assistance: Bridging finance	41 820 000
Act No. 79 of 1988	Appropriation Act, 1988	Vote 10	Community Services, 1988-89	Financial assistance: Bridging finance	94 200 000
Act No. 67 of 1989	Appropriation Act, 1989	Vote 10	Community Services, 1989-90	Financial assistance: Bridging finance	104 000 000
Act No. 6 of 1990	Additional Appropriation Act, 1990	Vote 10	Community Services, 1989-90	Financial assistance: Bridging finance	26 274 000
Act No. 93 of 1990	Appropriation Act, 1990	Vote 10	Community Services, 1990-91	Financial assistance: Financial assistance to local authorities: Bridging finance for Black local authorities	134 386 000
Act No. 26 of 1991	Additional Appropriation Act, 1991	Vote 10	Community Services, 1990-91	Financial assistance: Financial assistance to local authorities: Bridging finance for Black local authorities	4 388 000
					562 243 000

Bylae 5

REKENING VIR PROVINSIALE DIENSTE: KAAP

(ARTIKEL 12)

No. en jaar van Wet	Kort titel	Begrotingspos- nommer	Titel van Begrotingspos en boekjaar	Beskrywing	Bedrag
					R
Wet No. 14 van 1987	Addisionele Begrotingswet, 1987	Begrotingspos 1	Algemene Administrasie, 1986-87	Plaaslike bestuur: Finansiële bystand vir gemeenskapsdienste en aan Swart plaaslike owerhede	74 910 000
Wet No. 83 van 1987	Begrotingswet, 1987	Begrotingspos 10	Gemeenskaps- dienste, 1987-88	Finansiële Hulp: Oor- bruggingsfinansiering	82 265 000
Wet No. 15 van 1988	Addisionele Begrotingswet, 1988	Begrotingspos 10	Gemeenskaps- dienste, 1987-88	Finansiële Hulp: Oor- bruggingsfinansiering	41 820 000
Wet No. 79 van 1988	Begrotingswet, 1988	Begrotingspos 10	Gemeenskaps- dienste, 1988-89	Finansiële Hulp: Oor- bruggingsfinansiering	94 200 000
Wet No. 67 van 1989	Begrotingswet, 1989	Begrotingspos 10	Gemeenskaps- dienste, 1989-90	Finansiële Hulp: Oor- bruggingsfinansiering	104 000 000
Wet No. 6 van 1990	Addisionele Begrotingswet, 1990	Begrotingspos 10	Gemeenskaps- dienste, 1989-90	Finansiële Hulp: Oor- bruggingsfinansiering	26 274 000
Wet No. 93 van 1990	Begrotingswet, 1990	Begrotingspos 10	Gemeenskaps- dienste, 1990-91	Finansiële Hulp: Geldelike bystand aan plaaslike owerhede: Oorbruggingsfinansie- ring vir Swart plaaslike owerhede	134 386 000
Wet No. 26 van 1991	Addisionele Begrotingswet, 1991	Begrotingspos 10	Gemeenskaps- dienste, 1990-91	Finansiële Hulp: Geldelike bystand aan plaaslike owerhede: Oorbruggingsfinansie- ring vir Swart plaaslike owerhede	4 388 000
					562 243 000

Act No. 123, 1993

FINANCE ACT, 1993

Schedule 6**ACCOUNT FOR PROVINCIAL SERVICES: NATAL****(SECTION 13)**

No. and year of Act	Short title	Vote number	Title of Vote and financial year	Description	Amount
					R
Act No. 14 of 1987	Additional Appropriation Act, 1987	Vote 5	Miscellaneous Services, 1986-87	Grants-in-aid and Subsidies: Development of Black local authorities, including bridging finance	19 116 285
Act No. 83 of 1987	Appropriation Act, 1987	Vote 6	Community Services, 1987-88	Grants-in-aid and Subsidies: Development of Black local authorities, including bridging finance	31 960 700
Act No. 79 of 1988	Appropriation Act, 1988	Vote 6	Community Services, 1988-89	Grants-in-aid and Subsidies: Development of Black local authorities, including bridging finance	33 481 000
Act No. 67 of 1989	Appropriation Act, 1989	Vote 6	Community Services, 1989-90	Grants-in-aid and Subsidies: Assistance to local authorities with bridging finance	30 920 300
Act No. 6 of 1990	Additional Appropriation Act, 1990	Vote 6	Community Services, 1989-90	Grants-in-aid and Subsidies: Assistance to local authorities with bridging finance	3 080 000
Act No. 93 of 1990	Appropriation Act, 1990	Vote 6	Community Services, 1990-91	Grants-in-aid and Subsidies: Assistance to local authorities with bridging finance	37 300 000
					155 858 285

Bylae 6

REKENING VIR PROVINSIALE DIENSTE: NATAL

(ARTIKEL 13)

No. en jaar van Wet	Kort titel	Begrotingspos- nommer	Titel van Begrotingspos en boekjaar	Beskrywing	Bedrag
					R
Wet No. 14 van 1987	Addisionele Begrotingswet, 1987	Begrotingspos 5	Diverse Dienste, 1986-87	Hulptoelaes en Subsidies: Ontwikkeling van Swart plaaslike owerhede, insluitend oorbruggingsfinansiering	19 116 285
Wet No. 83 van 1987	Begrotingswet, 1987	Begrotingspos 6	Gemeenskaps-dienste, 1987-88	Hulptoelaes en Subsidies: Ontwikkeling van Swart plaaslike owerhede, insluitend oorbruggingsfinansiering	31 960 700
Wet No. 79 van 1988	Begrotingswet, 1988	Begrotingspos 6	Gemeenskaps-dienste, 1988-89	Hulptoelaes en Subsidies: Ontwikkeling van Swart plaaslike owerhede, insluitend oorbruggingsfinansiering	33 481 000
Wet No. 67 van 1989	Begrotingswet, 1989	Begrotingspos 6	Gemeenskaps-dienste, 1989-90	Hulptoelaes en Subsidies: Bystand aan plaaslike owerhede met oorbruggingsfinansiering	30 920 300
Wet No. 6 van 1990	Addisionele Begrotingswet, 1990	Begrotingspos 6	Gemeenskaps-dienste, 1989-90	Hulptoelaes en Subsidies: Bystand aan plaaslike owerhede met oorbruggingsfinansiering	3 080 000
Wet No. 93 van 1990	Begrotingswet, 1990	Begrotingspos 6	Gemeenskaps-dienste, 1990-91	Hulptoelaes en Subsidies: Bystand aan plaaslike owerhede met oorbruggingsfinansiering	37 300 000
					155 858 285

Schedule 7

ACCOUNT FOR PROVINCIAL SERVICES: ORANGE FREE STATE

(SECTION 14)

No. and year of Act	Short title	Vote number	Title of Vote and financial year	Description	Amount
					R
Act No. 14 of 1987	Additional Appropriation Act, 1987	Vote 4	Miscellaneous Services, 1986-87	—	52 692 000
Act No. 83 of 1987	Appropriation Act, 1987	Vote 6	Community Services, 1987-88	Bridging finance	60 498 000
Act No. 79 of 1988	Appropriation Act, 1988	Vote 6	Community Services, 1988-89	Bridging finance	47 998 000
Act No. 5 of 1989	Additional Appropriation Act, 1989	Vote 6	Community Services, 1988-89	Bridging finance	450 000
Act No. 67 of 1989	Appropriation Act, 1989	Vote 4	Community Services, 1989-90	Community Administration: Local Government: Local Authorities: Bridging finance	43 265 000
Act No. 93 of 1990	Appropriation Act, 1990	Vote 4	Community Development, 1990-91	Community Administration: Local Government: Local Authorities: Bridging finance	26 202 000
					231 105 000

Bylae 7

REKENING VIR PROVINSIALE DIENSTE: ORANJE-VRYSTAAT

(ARTIKEL 14)

No. en jaar van Wet	Kort titel	Begrotingspos- nommer	Titel van Begrotingspos en boekjaar	Beskrywing	Bedrag
					R
Wet No. 14 van 1987	Addisionele Begrotingswet, 1987	Begrotingspos 4	Diverse Dienste, 1986-87	—	52 692 000
Wet No. 83 van 1987	Begrotingswet, 1987	Begrotingspos 6	Gemeenskaps- dienste, 1987-88	Oorbruggingsfinansie- ring	60 498 000
Wet No. 79 van 1988	Begrotingswet, 1988	Begrotingspos 6	Gemeenskaps- dienste, 1988-89	Oorbruggingsfinansie- ring	47 998 000
Wet No. 5 van 1989	Addisionele Begrotingswet, 1989	Begrotingspos 6	Gemeenskaps- dienste, 1988-89	Oorbruggingsfinansie- ring	450 000
Wet No. 67 van 1989	Begrotingswet, 1989	Begrotingspos 4	Gemeenskaps- dienste, 1989-90	Gemeenskapsadminis- trasie: Plaaslike Rege- ring: Plaaslike ower- hede: Oorbruggings- finansiering	43 265 000
Wet No. 93 van 1990	Begrotingswet, 1990	Begrotingspos 4	Gemeenskaps- ontwikkeling, 1990-91	Gemeenskapsadminis- trasie: Plaaslike Rege- ring: Plaaslike ower- hede: Oorbruggings- finansiering	26 202 000
					231 105 000

Act No. 123, 1993

FINANCE ACT, 1993

Schedule 8

Account for Provincial Services: Transvaal

(SECTION 15)

No. and year of Act	Short title	Vote number	Title of Vote and financial year	Description	Amount
					R
Act No. 83 of 1987	Appropriation Act, 1987	Vote 7	Community Services: Head Office, 1987-88	Special Departmental Services: Bridging finance	195 819 000
Act No. 15 of 1988	Additional Appropriation Act, 1988	Vote 7	Community Services: Head Office, 1987-88	Special Departmental Services: Bridging finance	22 995 000
Act No. 79 of 1988	Appropriation Act, 1988	Vote 7	Community Services, 1988-89	Special Departmental Services: Bridging finance	142 880 000
Act No. 5 of 1989	Additional Appropriation Act, 1989	Vote 7	Community Services, 1989-90	Special Departmental Services: Bridging finance	179 102 000
Act No. 67 of 1989	Appropriation Act, 1989	Vote 7	Community Services, 1989-90	Special Departmental Services: Bridging finance	150 981 000
Act No. 6 of 1990	Additional Appropriation Act, 1990	Vote 7	Community Services, 1989-90	Special Departmental Services: Bridging finance	184 361 000
Act No. 93 of 1990	Appropriation Act, 1990	Vote 7	Community Development, 1990-91	Special Departmental Services: Bridging finance	428 101 000
					1 304 239 000

Bylae 8

REKENING VIR PROVINSIALE DIENSTE: TRANSVAAL

(ARTIKEL 15)

No. en jaar van Wet	Kort titel	Begrotingspos- nommer	Titel van Begrotingspos en boekjaar	Beskrywing	Bedrag
					R
Wet No. 83 van 1987	Begrotingswet, 1987	Begrotingspos 7	Gemeenskaps- dienste: Hoofkan- toor, 1987-88	Spesiale Departe- mentele Dienste: Oorbruggingsfinan- siering	195 819 000
Wet No. 15 van 1988	Addisionele Begrotingswet, 1988	Begrotingspos 7	Gemeenskaps- dienste: Hoofkan- toor, 1987-88	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	22 995 000
Wet No. 79 van 1988	Begrotingswet, 1988	Begrotingspos 7	Gemeenskaps- dienste, 1988-89	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	142 880 000
Wet No. 5 van 1989	Addisionele Begrotingswet, 1989	Begrotingspos 7	Gemeenskaps- dienste, 1989-90	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	179 102 000
Wet No. 67 van 1989	Begrotingswet, 1989	Begrotingspos 7	Gemeenskaps- dienste, 1989-90	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	150 981 000
Wet No. 6 van 1990	Addisionele Begrotingswet, 1990	Begrotingspos 7	Gemeenskaps- dienste, 1989-90	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	184 361 000
Wet No. 93 van 1990	Begrotingswet, 1990	Begrotingspos 7	Gemeenskaps- ontwikkeling, 1990-91	Spesiale Departe- mentele Dienste: Oorbruggings- finansiering	428 101 000
					1 304 239 000

